

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A", HYDERABAD**

**BEFORE  
SHRI MANJUNATHA G., ACCOUNTANT MEMBER  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / ITA No.1198/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Pasupuleti Lakshmana Rao Bhadrachalam [PAN : BNCPP4304A]	Ito Vs. Ward-1 Kothagudem
अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: None  
राजस्व द्वारा/Revenue by: Shri Reema Yadav, DR

सुनवाई की तारीख/Date of hearing: 11/12/2024  
घोषणा की तारीख/Pronouncement on: 11/12/2024

**आदेश / ORDER**

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 11/09/2024 passed by the learned Commissioner of Income Tax (Appeals) ("Ld. CIT(A)", National Faceless Appeal Centre (NFAC), Delhi in the case of Pasupuleti Lakshmana Rao ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. Brief facts of the case are that the assessment in the case of the assessee was completed u/s 144 of the Income tax Act, 1961 ("the Act"), assessing the total cash credits made into the bank account of the assessee

during the demonetization period of Rs.18,09,500/- as unexplained money u/s 69A of the Act.

3. Against which, the assessee preferred an appeal before the CIT(A) and the learned CIT(A) upheld the order passed by the learned Assessing Officer and dismissed the appeal filed by the assessee, holding that except a certificate, which is self-serving document, no other evidences were submitted before the learned Assessing Officer in support of the cash deposited into the bank account.

4. Aggrieved by the order of the learned CIT(A), the assessee preferred an appeal before the Tribunal, but none appeared for the assessee. The assessee raised grounds of appeal before the Tribunal and submitted that the order passed by the learned Assessing Officer itself is invalid as no notice u/s 148 of the Act was served on the assessee and the assessment was completed without affording reasonable opportunity of hearing to the assessee that too within 3 months of filing of return income, which is against law.

5. Per contra, the learned DR supporting the order of the learned CIT(A) submitted that the assessee failed to furnish any evidence in support of cash deposited into the bank account during demonetization period. He further submitted that in the absence of any such proof, the revenue authorities are right in dismissing the appeal filed by the assessee, and therefore, pleaded to uphold the order passed by the learned CIT(A) and dismiss the appeal filed by the assessee.

6. We have heard the Ld.DR, perused the material on record and gone through the orders of the authorities below. It is undisputed fact that the assessee made cash deposits of Rs.11,49,500/- and Rs.6,6,000/- aggregating to Rs.18,09,500/- during demonetization period. None appeared for the assessee to substantiate the grounds raised. But considering the facts and circumstances of the case and the grounds raised

by the assessee, we deem it fit to remit the matter back to the file of the learned CIT(A) in the interest of justice.

7. With this view of the matter, we set aside the impugned order and restore the issue to the file of the learned CIT(A) to decide the issue afresh. We direct the assessee to co-operate with the learned CIT(A) in getting the matter disposed of on merits, without seeking any adjournments and the learned CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. Grounds are accordingly treated as allowed for statistical purposes.

8. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this 11<sup>th</sup> December, 2024.

Sd/-  
**(MANJUNATHA G.)**  
**ACCOUNTANT MEMBER**

Hyderabad,  
Dated: 11/12/2024  
*L.Rama, SPS*

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Shri Pasupuleti Lakshmana Rao, 1-9/1, Gannavaram, Bhadrachalam
2. The Income Tax Officer, Ward-1, Kothagudem
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD